DOCUMENT RESUME

ED 228 782 EC 151 636

TITLE	Special Education Cost Study: Submitted in Compliance with ARS 15 - 236.A.
INSTITUTION	Arizona State Dept. of Education, Phoenix.
PUB DATE	Dec 81
NOTE	115p.; Prepared by the Divisions of Business and Financial Services.
PUB TYPE	Statistical Data (110) -- Reports - Research/Technical (143)
EDRS PRICE	MF01/PC05 Plus Postage.
DESCRIPTORS	*Cost Estimates; *Disabilities; Elementary Secondary Education; *Expenditure Per Student; *Program Costs; *Special Education; State Programs; Statistical Data; Surveys
IDENTIFIERS	*Arizona

ABSTRACT

The document reports on a cost study of special education programs in Arizona. Part 1 focuses on the public school cost study in which 25 districts were surveyed to examine public school special education funding procedures. Noted among findings is that total costs for the handicapped in the sample districts were approximately $62 million for 26,600 students. Outlined is information on district cost per student, composite cost per pupil by category of handicap, average enrollment per instructional staff member, and comparison of costs by category of handicap. The major portion of Part 1 contains tables with statistical data on various costs by category. Part 2 examines the voucher school costs whereby the sum of the voucher is paid directly to the private (or state) institution. Outlined is the methodology for identification of cost centers and allocation methods. It is noted that the emotionally handicapped category is the only category for which a sufficient sample was available to calculate a Weighted Average Cost ($3,508). Tables on costs per child complete the document. (SW)

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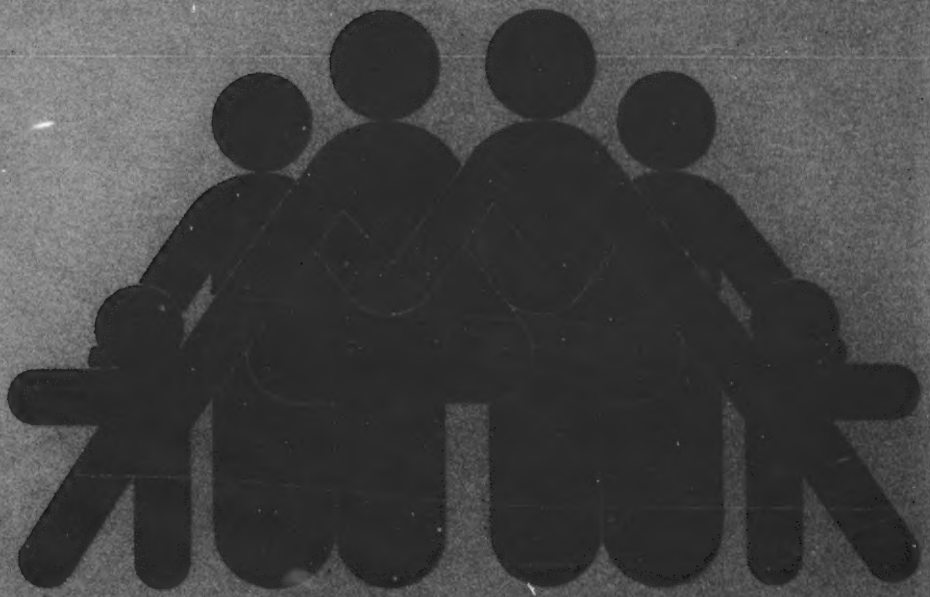
ED228782

SPECIAL EDUCATION COST STUDY

Submitted in Compliance with ARS 15 - 236.A



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Printed by the
Arizona Department of Education
Phoenix, Arizona

Total Copies Printed	150
Total Printing Cost	$343.50
Unit Printing Cost	$2.29
Date of Printing	12/81
Reprint Date	1/82

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INTRODUCTION

Authority for Cost Study

The Arizona legislature requires this study under Arizona Revised Statutes, Title 15, Section 236.A, which reads:

> The Department of Education shall, by December 1, 1981 and every two years thereafter, complete a cost study of special education programs. Such study shall include, but is not limited to, the cost of providing special education programs to pupils prescribed by Section 15-761.

Section 15-761 defines the various handicapped categories. Therefore, this study has assigned all special education costs to such categories.

The study is broken into two parts, Part 1, the "Public School Cost Study" and Part 2, the "Voucher School Cost Study." Voucher students comprise a significant portion of the Special Education funds passing through the Arizona Department of Education. The Department is therefore of the opinion the legislature intended the Voucher Schools be included in the Special Education Cost Study.

The term voucher as used in this study includes both permanent and institutional vouchers. The agencies to which each of these apply are identified in the Sample Selection for Part 2 of this study.

The Arizona Department of Education wishes to thank all of the sample public, private and state operated schools for their excellent cooperation and assistance in the preparation of this report.

Objectives

The objectives of this study are:

1. To analyze special education costs at selected school districts and voucher funded agencies for the purpose of determining the relative costs of each of the handicapped categories defined in ARS 15-761.

2. To provide the legislature with additional schedules and information which may aid in explaining and interpreting the results.

Study Method

Most of the field work and data analysis was performed by the Arizona Department of Education Audit Unit. Specific procedures and methodologies followed are provided in the narrative given for each Part of the study.

The sample agencies consisted of eleven elementary, four high, and ten unified school districts for Part 1, the Public School Cost Study; and eight private and one state operated school for Part 2, the Voucher School Cost Study. Further analysis of each sample is provided in the narrative given for each Part of the study.

PART I

PUBLIC SCHOOL COST STUDY

I. PUBLIC SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

The method of funding special education programs in Arizona school districts has gradually evolved to the present "weighted" formula. Under this method, state aid for special education is distributed to school districts based on the number of handicapped students and the severity of their handicapping conditions. The severity of the handicap has been quantified by state law as follows:

Group A Handicap Categories (Speech, Learning Disabled, Emotionally Handicapped, Educable Mentally Handicapped and Homebound) are funded as a part of all Group A programs which also include by definition; remedial education, bilingual, gifted and career education programs. The following table provided the district with the applicable weight to be assigned to the student count to determine the Weighted Student Count for School Year 80-81:

1979-80 Student Count	Support Level Weight	
	Column 1 (K-8)	Column 2 (9-12)
0-100	1.384	1.522
101-499	1.268	1.395
500-above	1.153	1.268

Because funding for the Group A Special Handicap categories is combined with other programs it is not possible to determine the dollars of state support provided for them alone.

Group B Handicap Categories are provided the following weights which are applied to the Student Counts for each category.

Multiple Handicapped (resource)	0.762
Multiple Handicapped (self-contained)	2.368
Physically Handicapped (resource)	0.603
Physically Handicapped (self-contained)	2.648
Trainable Mentally Handicapped	2.042
Visually Handicapped	2.900
Hearing Handicapped	2.312

The applicable weighted counts for Group A and B are multiplied by $1,435.94 to determine the total state support the district receives for special education.

II. METHODOLOGY

Sample Selection

The sample was selected with the objective of having the largest possible representative sample given the time constraints and available manpower.

The resulting sample includes twenty-five districts as follows:

Elementary	11
High School	4
Unified	10

This sample comprises approximately 51% of the total statewide special education enrollment for the fiscal year ended June 30, 1981. The sample districts and their handicapped enrollment are as follows:

Elem. District	Handicpd Enrollment	H.S. District	Handicpd Enrollment	Unified District	Handicpd Enrollment
Avondale	246	Marana	71	Flagstaff	673
Benson	80	Mingus	39	Gilbert	277
Cartwright	1421	Phoenix	2831	Mammoth-San Manuel	245
Casa Grande	506	Tempe	427	Mesa	4261
Crane	262			Miami	271
Creighton	617			Paradise Valley	2150
Glendale	694			Pima	74
Lake Havasu	208			Pinetop-Lakeside	125
Murphy	170			Tucson	6650
Washington	3538			Window Rock	170
Yuma	537				

Allocation Methods

The first step in the cost allocation process was to determine the total special education expenses incurred by each sample district. This total consists of special education expenses directly charged to fund 002 and federal fund 210 (Title VI-B where applicable) plus an allocation of administration and operations expenses from fund 001. Special education received a pro rata share of such expenses based on the number of full-time equivalent (FTE) teachers, less a credit for any administrative expenses charged directly to fund 002. This credit was allowed to recognize the fact that some districts were organized such that administrative expenses could be charged directly while others assigned special education duties to general administrators.

Once the total special education expenses were determined, these dollars were allocated to the individual handicapped categories as follows:

A. Instructional salaries and employee benefits were charged directly to each category based on the number of teacher FTE's and aide FTE's serving each category as determined by analyzing personnel assignments at each district. To neutralize the effect of tenure, the total compensation was

divided by the total FTE's to arrive at an average payroll cost per teacher or aide (separate averages were computed for both teachers and aides). Then the number of certified and classified FTE's were multiplied by their respective average payroll costs. This procedure prevented distortions which might result from unusual concentrations of more experienced teachers in certain categories.

B. Other expenses which could be directly charged to specific categories were so assigned. This information was derived from the school districts' detailed accounting records.

C. Any expenses not directly charged through steps 1 and 2 above were allocated based on the percentage of staff FTE's in each category. The largest single direct special education cost allocated in this manner was instruction support salaries and benefits which primarily consisted of guidance and psychological services. The latter item was the subject of much discussion. The concensus of opinion was that guidance and psychological services are available to and used by all categories, although the speech handicapped used them to significantly lesser degree. The teacher FTE allocation method results in a much lower per pupil charge to the speech category because the pupil-teacher ratio is approximately three times higher than the other categories.

D. The costs allocated to special education from fund 001 were further allocated to categories based on the percentage of teacher FTE's in each category.

It is important to note that capital outlay and pupil transportation costs are reported in separate funds and were not considered part of this study. In addition, the expenditures of federal funds for special education have been included as costs of special education.

III. SUMMARY OF RESULTS

Total costs for the handicapped categories within the sampled districts were approximately $62 million for 26,600 students. Of total costs, 22% were allocated from the general fund while 71% state fund 002 and 7% federal fund 210 were direct special education expenses. The average cost per student by handicapped category ranged from a low of $684 for speech (resource) to a high of $11,956 for visually handicapped (self-contained). (Refer to Schedule 2)

The following points are important and should be considered when reviewing the schedules:

1. Phoenix Union High School and Tucson Unified School Districts were the only two districts which taught visually handicapped (self-contained) pupils. P.U.H.S. District taught one student for the full year at an average cost of $28,398 and Tucson Unified School District taught twelve visually handicapped (self-contained) students at an average per pupil cost of $10,586. (Refer to Schedule 1)

2. The cost index for Trainable Mentally Handicapped resource is significantly less than the Statutory Support Level (Refer to Schedule 4). This resource program's per pupil cost of $3,620 was based on a small ADM total of 3.271 reported by three districts. The Statutory Dollar Support Level of $4,588 for the TMH category is based on the fact that TMH students are primarily served in self-contained programs.

3. The cost for each handicapped category is primarily a function of the pupil-staff ratio. Therefore, Schedule 3 presents the average enrollment per instructional staff member to help explain some of the results.

IV. SCHEDULES

Schedule 1

DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

General Comments - Schedule 1 is designed to give in detail for each sample district, the cost per pupil by category for each functional area of special education costs. (Functional areas are total costs broken down into administration, instruction, instruction support and operations.) The tuition-out costs were not included in the Total Cost Per Pupil; they are shown separately and are considered the full cost of special education to the sending district. Tuition-in students were added to the ADM count of the receiving district and used in the calculation of per pupil costs.

Source of Information:

Tuition-Out - Derived from district accounting records. Costs directly charged to the specific handicap categories as determined from review of invoices. Total costs were divided by enrollment.

Total Cost Per Pupil - Derived from district accounting records as described in Methodology Section of this report. Total costs were divided by enrollment obtained from special education census system using duplicated count for speech. "Compensation" represents salaries and employee payroll taxes and benfits. "Other" represents supplies, travel, and expenses allocated from the general fund.

Administration - Includes administration expenses charged directly to special education (fund 002) plus an allocation from the general fund. In computing the allocation, credit was allowed for the direct administration charge such that total administrative expenses did not exceed a pro rata share of the total district expenses based on FTE teachers.

Instruction - Includes all function 200 (instruction) expenses except tuition. Students tuitioned to other districts were counted at the district of attendance.

Instruction Support - Comprised primarily of guidance and psychological services.

Operations - A pro rata share of maintenance, utilities, and other facilities costs allocated from the general fund.

Student/Staff Ratio - Number of full time equivalent teachers and aides according to personnel records and special education offices at the sample districts divided by student enrollment. Taken from special education census system using duplicate count.

IV. SCHEDULES (Continued)

Schedule 2

COMPOSITE COST PER PUPIL BY CATEGORY

General Comments - Schedule 2 is designed to allow analysis of the functional cost components for each handicapped category. This schedule indicates that compensation or salaries and employee benefits are 78% of total expenses. Additional indirect salaries and benefits are included in the "Administration-Other" and "Operations" columns. This indirect compensation represents salaries of general administrators, maintenance personnel, etc.

The weighted average represents the total dollars for each function divided by the total enrollment for each category. The enrollment used to obtain a per pupil cost was the "duplicated" count. All students were counted even if they were also in another category. In addition, tuition in student counts were added to obtain the total student enrollment.

The high cost per pupil of $11,956 in the Visually Handicapped category (self-contained) is explained in the Summary of Results section of this report. High cost per pupil figures of $8,159 and $9,303 for Multiple Handicapped resource and self-contained result primarily from Tucson Unified School District's high cost per pupil amounts of $15,623 and $10,904 in these respective areas. (Refer to Schedule 1) Tucson Unified School District comprises 53% and 74% of the total special education costs in Multiple Handicap, resource and self-contained, respectively.

Source of Information:

Total cost per pupil - Refer to Schedule 1 Source of Information

Administration - Refer to Schedule 1 Source of Information

Instruction - Refer to Schedule 1 Source of Information

Instruction Support - Refer to Schedule 1 Source of Information

Operation - Refer to Schedule 1 Source of Information

Enrollment - Taken from special education census system using duplicate count and including tuition-in students.

Schedule 3

AVERAGE ENROLLMENT PER INSTRUCTIONAL STAFF MEMBER

General Comments - Schedule 3 displays the pupil-teacher and pupil-aide ratios which have a significant effect on the relative cost levels for the handicapped categories. It should be noted that some programs do not typically use aides; therefore, some of the ratios are extremely high or cannot be computed at all.

IV. SCHEDULES (Continued)

Source of Information:

Enrollment - Taken from special education census system using duplicate count and including tuition-in students.

Teachers and Aides - Number of full-time equivalent teachers and aides according to personnel records and special education offices at the sample district.

Schedule 4

COMPARISON OF COSTS BY HANDICAPPED CATEGORY OF GROUP B STUDENTS TO STATUTORY SUPPORT LEVEL

General Comments - The purpose of Schedule 4 is to make valid comparisons between costs and state aid for Group B handicapped students. The distinction between Group A and Group B students are made in the Special Education Funding Procedures Section of the introduction to this report. In addition, the low cost per pupil of $3,620 for Trainable Mentally Handicapped students (resource) is explained in the Summary of Results Section of this report. The costs on this schedule include all costs for Group B self-contained students because they do not receive regular education services. However, they are reported through the regular attendance system and generate state aid. Therefore, the statutory support level on Schedule 4 includes general aid and special education aid for the Group B self-contained categories.

Source of Information:

Cost per pupil - Average cost for each student enrolled in the designated category for the 1980-81 school year. Costs of summer programs were excluded. Amounts were generally taken from the April 30, 1981 budget-expenditure reports of the school districts. Expenses for the remaining two months of the fiscal year were estimated primarily using the balance of contracts for salaries and the best information available for other items. Totals for the year were subsequently compared to actual numbers reported by the districts and any significant differences adjusted. Costs were allocated to categories as described in the Methodology Section of this report.

Cost index - The cost per pupil divided by $1,435.94 which was the elementary per pupil support level for the 1980-81 school year. This base was used to make the index comparable to the statutory weights.

Dollars per pupil - The statutory weight multiplied by $1,435.94.

Statutory weight - From Arizona Revised Statutes, Section 15-236A. As explained under General Comments, the special education aid was increased by a unit of 1.0 for Group B categories.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Avondale Elementary District No. 44

Category	Tuition Out	Total Cost Per Pupil			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 444	$ 91	$ 535	$ 46	$ 3	$ 333	$ 3	$ 65	$ —	$ 85	48.50	—
Learning Disabled	—	2,018	414	2,432	209	15	1,511	15	298	—	384	10.71	1,357.00
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	2,180	445	2,625	224	16	1,636	16	320	—	413	9.89	—
Hearing Handicapped	—	719	146	865	74	5	539	5	106	—	136	30.00	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	1,819	387	2,206	196	14	1,344	14	279	—	359	12.13	176.35
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	2,409	491	2,900	248	18	1,807	18	354	—	455	8.95	—
Emotionally Handicapped	—	2,360	480	2,840	243	17	1,770	18	347	—	445	9.14	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Benson Elementary District No. 9

Category	Tuition Out	Total Cost Per Pupil			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 683	$ 326	$1,009	$ 47	$ —	$ 462	$ 83	$ 174	$ 23	$ 220	40.34	44.37
Learning Disabled	—	1,271	546	1,817	79	—	901	139	291	38	369	17.82	43.17
Educable Mentally Handicapped	—	921	390	1,311	57	—	656	99	208	27	264	24.08	65.83
Emotionally Handicapped	—	828	368	1,196	54	—	577	94	197	26	248	29.17	51.86
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	1,515	719	2,234	105	—	1,026	183	384	50	486	17.98	20.54
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Cartwright Elementary District No. 83

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 372	$ 71	$ 443	$ 18	$ 2	$ 317	$ 5	$ 37	$ 4	$ 60	48.72	—
Learning Disabled	—	1,494	331	1,825	87	6	1,235	22	172	19	284	13.68	44.15
Educable Mentally Handicapped	—	2,507	596	3,103	157	12	2,042	40	308	35	509	8.72	17.37
Emotionally Handicapped	—	1,452	323	1,775	84	7	1,201	21	167	19	276	14.09	44.83
Hearing Handicapped	—	2,789	534	3,323	140	10	2,373	36	276	31	457	6.50	—
Visually Handicapped	—	5,577	1,289	6,866	338	27	4,572	86	667	76	1,100	3.81	9.13
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	6,582	1,682	321	2,003	85	7	1,431	21	166	19	274	10.78	—
Homebound	1,351	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	2,234	476	2,710	125	9	1,863	32	246	28	407	8.83	40.87
Emotionally Handicapped	6,283	2,940	777	3,717	203	17	2,335	52	402	46	662	8.40	9.51
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	4,933	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	5,565	2,528	739	3,267	193	15	1,952	49	383	43	632	11.36	7.97
Multiple Handicapped	5,249	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Casa Grande Elementary District No. 4

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 370	$ 89	$ 459	$ 25	$ 1	$ 290	$ 7	$ 55	$ 7	$ 74	78.68	78.68
Learning Disabled	—	1,741	425	2,166	121	5	1,360	35	260	35	350	17.01	16.16
Educable Mentally Handicapped	—	2,558	621	3,179	175	8	2,002	51	381	50	512	11.42	11.28
Emotionally Handicapped	—	3,454	760	4,214	214	10	2,774	62	466	62	626	7.16	13.10
Hearing Handicapped	—	3,796	775	4,571	219	10	3,102	64	475	63	638	5.87	20.32
Visually Handicapped	—	2,871	700	3,571	197	8	2,244	58	430	56	578	10.15	10.15
Physically Handicapped	—	4,377	854	5,231	241	11	2,612	70	1,524	69	704	9.41	7.36
Trainable Mentally Handicapped	—	4,396	1,063	5,459	301	12	3,442	87	653	86	878	6.62	6.62
Multiple Handicapped	—	2,817	676	3,493	192	9	2,210	55	415	55	557	10.31	10.31
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	1,766	—	1,766	—	—	1,766	—	—	—	—	4.76	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	6,874	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	6,399	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	8,127	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Crane Elementary District No. 3

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 457	$ 227	$ 684	$ 64	$ 4	$ 393	$ 31	$ —	$ 50	$ 142	105.14	26.29
Learning Disabled	—	693	240	933	68	4	625	33	—	53	150	19.86	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	810	279	1,089	79	5	731	38	—	61	175	17.00	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	2,495	1,063	3,558	302	18	2,193	146	—	233	666	8.96	8.96
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	1,868	761	2,629	216	13	1,652	105	—	167	476	10.43	15.65
Emotionally Handicapped	4,950	4,875	2,078	6,953	588	36	4,287	286	—	455	1,301	4.58	4.58
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	4,405	1,938	6,343	550	33	3,855	267	—	425	1,213	5.67	4.34
Multiple Handicapped	—	5,029	2,212	7,241	628	37	4,401	305	—	485	1,385	4.97	3.80

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Creighton Elementary District No. 14

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 510	$ 187	$ 697	$ 27	$ —	$ 381	$ 9	$ 102	$ 1	$ 177	51.06	337.90
Learning Disabled	—	2,343	1,011	3,354	146	2	1,644	48	553	5	956	13.58	20.76
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	2,934	1,281	4,215	186	3	2,047	61	701	6	1,211	11.03	15.75
Hearing Handicapped	—	4,413	1,945	6,358	282	4	3,067	92	1,064	9	1,840	7.46	9.94
Visually Handicapped	—	10,631	6,575	17,206	953	14	6,080	311	3,598	30	6,220	8.33	1.49
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	6,338	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	2,211	750	2,961	109	2	1,692	35	410	4	709	10.97	—
Educable Mentally Handicapped	—	3,353	1,473	4,826	213	3	2,334	70	806	7	1,393	9.75	13.36
Emotionally Handicapped	8,592	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	6,720	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	4,017	5,212	2,475	7,687	359	5	3,498	117	1,355	11	2,342	7.18	6.28
Multiple Handicapped	6,528	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Flagstaff Unified District No. 1

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 339	$ 72	$ 411	$ 3	$ 1	$ 279	$ 4	$ 57	$ 1	$ 66	57.44	—
Learning Disabled	—	1,376	306	1,682	17	2	1,118	17	241	4	283	15.41	110.09
Educable Mentally Handicapped	—	2,268	504	2,772	29	2	1,842	29	397	6	467	9.35	66.79
Emotionally Handicapped	—	2,099	471	2,570	27	2	1,702	27	370	6	436	10.26	61.55
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	10,257	2,807	13,064	159	14	7,633	159	2,465	35	2,599	4.29	2.25
Physically Handicapped	—	7,488	1,947	9,435	110	10	4,442	110	2,936	24	1,803	23.49	2.33
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	5,595	2,662	555	3,217	32	2	1,991	31	639	7	515	8.86	47.39
Homebound	—	1,600	340	1,940	19	2	1,314	19	267	4	315	12.18	—
Educable Mentally Handicapped	—	2,994	757	3,751	42	5	2,217	43	735	9	700	11.82	10.16
Emotionally Handicapped	5,595	2,837	588	3,425	34	3	2,147	33	656	7	545	8.03	56.91
Hearing Handicapped	—	4,376	930	5,306	53	4	3,591	53	732	12	861	4.46	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	4,048	7,787	1,919	9,706	108	11	5,514	109	2,165	24	1,775	5.00	3.79
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Gilbert Unified District No. 41

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 741	$ 779	$ 1,520	$ 84	$ 7	$ 579	$ 58	$ 78	$ 21	$ 693	40.06	80.51
Learning Disabled	—	2,394	2,628	5,022	283	22	1,849	196	262	71	2,339	12.97	20.36
Educable Mentally Handicapped	—	4,329	4,979	9,308	536	42	3,296	372	497	134	4,431	7.57	9.34
Emotionally Handicapped	—	3,634	3,762	7,396	405	31	2,853	281	376	101	3,349	8.05	17.70
Hearing Handicapped	—	1,487	1,654	3,141	178	14	1,144	123	165	45	1,472	21.07	31.67
Visually Handicapped	—	2,082	2,505	4,587	270	21	1,562	187	250	67	2,230	16.67	16.67
Physically Handicapped	—	945	1,063	2,008	115	9	724	79	106	29	946	33.33	50.00
Multiple Handicapped	—	3,882	3,948	7,830	425	33	3,063	295	394	106	3,514	7.41	18.18
SELF-CONTAINED													
Learning Disabled	—	5,066	5,261	10,327	566	45	3,975	393	525	141	4,682	5.79	12.50
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	6,940	8,352	15,292	899	70	5,207	623	834	225	7,434	5.00	5.00
Emotionally Handicapped	—	2,496	3,003	5,499	323	25	1,873	224	300	81	2,673	13.90	13.90
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	3,370	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	3,448	9,755	11,540	21,295	1,241	97	7,362	861	1,152	310	10,272	3.48	3.74
Multiple Handicapped	5,045	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Glendale Elementary District No. 40

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 402	$ 115	$ 517	$ 24	$ 1	$ 366	$ 23	$ 12	$ 5	$ 86	46.93	—
Learning Disabled	—	1,356	374	1,730	77	5	1,195	75	84	15	279	14.40	—
Educable Mentally Handicapped	—	2,802	567	3,369	116	7	1,816	115	870	23	422	9.47	—
Emotionally Handicapped	—	5,918	914	6,832	188	12	2,932	185	2,798	36	681	5.86	—
Hearing Handicapped	—	2,074	594	2,668	122	8	1,891	121	61	24	441	9.09	—
Visually Handicapped	—	4,190	1,197	5,387	246	15	3,820	243	124	48	891	4.50	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	3,815	1,311	5,126	269	17	2,878	267	668	52	975	7.02	9.90
Homebound	—	5,742	1,645	7,387	338	21	5,234	335	170	65	1,224	3.29	—
Educable Mentally Handicapped	—	2,788	1,045	3,833	215	13	2,161	213	412	41	778	9.68	11.04
Emotionally Handicapped	7,197	4,841	1,776	6,617	364	23	3,247	361	1,230	70	1,322	7.02	5.34
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	4,410	1,120	5,530	231	15	2,288	228	1,891	44	833	9.20	10.13
Multiple Handicapped	9,260	6,903	2,402	9,305	493	32	3,954	488	2,456	95	1,787	6.29	3.49

Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Lake Havasu Elementary District No. 25

Category	Tuition Out	Total Cost Per Pupil			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 749	$ 45	$ 794	$ 35	$ 4	$ 641	$ 16	$ 73	$ 5	$ 20	23.95	—
Learning Disabled	—	1,709	144	1,853	111	13	1,368	52	230	15	64	15.97	14.34
Educable Mentally Handicapped	—	4,013	373	4,386	288	34	3,128	134	597	39	166	8.45	4.45
Emotionally Handicapped	—	2,301	196	2,497	151	18	1,837	70	313	20	88	12.10	10.26
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	9,893	1,034	10,927	798	95	7,442	372	1,653	107	460	5.00	1.33
Multiple Handicapped	—	4,249	416	4,665	320	38	3,265	149	664	43	186	9.17	3.67

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Mammoth/San Manuel Unified District No. 8

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 653	$ 339	$ 992	$ 96	$ 14	$ 519	$ 55	$ 38	$ 56	$ 214	33.93	109.44
Learning Disabled	—	1,611	799	2,410	228	32	1,294	129	89	132	506	13.13	66.85
Educable Mentally Handicapped	—	7,248	3,616	10,864	1,032	144	5,812	586	404	599	2,287	2.93	13.99
Emotionally Handicapped	—	8,322	4,230	12,552	1,207	169	6,642	685	473	701	2,675	2.61	10.00
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	4,438	2,038	6,476	582	82	3,627	329	229	339	1,288	4.36	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	2,092	945	3,037	269	38	1,718	153	105	157	597	9.25	—
SELF-CONTAINED													
Learning Disabled	—	1,472	889	2,361	253	36	1,120	144	99	147	562	18.60	21.05
Homebound	—	887	403	1,290	115	16	727	65	45	67	255	21.66	—
Educable Mentally Handicapped	—	3,198	1,900	5,098	542	75	2,444	308	212	315	1,202	8.33	10.35
Emotionally Handicapped	—	2,153	1,296	3,449	371	52	1,637	209	145	215	820	12.50	15.00
Hearing Handicapped	—	2,197	1,002	3,199	285	40	1,800	165	112	166	631	8.75	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	4,480	3,515	2,259	5,774	644	91	2,619	366	252	374	1,428	8.70	7.02
Multiple Handicapped	—	4,871	2,937	7,808	839	117	3,704	475	328	487	1,858	5.63	6.34

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Marana High School District No. 106

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	—	—
Learning Disabled	—	1,614	590	2,204	107	—	1,311	107	196	11	472	11.88	81.20
Educable Mentally Handicapped	—	6,631	2,431	9,062	444	—	5,376	443	811	47	1,941	2.96	16.69
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	2,606	1,006	3,612	183	—	2,088	183	335	20	803	9.63	16.46
SELF-CONTAINED													
Learning Disabled	—	1,460	581	2,041	106	—	1,160	106	194	11	464	21.04	21.04
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	2,222	883	3,105	161	—	1,766	161	295	17	705	13.82	13.82
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	4,096	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	4,209	1,661	5,870	303	—	3,352	303	554	32	1,326	6.89	7.88
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Mesa Unified District No. 4

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 381	$ 92	$ 473	$ 15	$ 1	$ 257	$ 10	$ 109	$ 4	$ 77	49.28	—
Learning Disabled	—	1,282	324	1,606	52	2	846	33	384	13	276	15.79	123.75
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	1,894	536	2,430	87	4	1,171	55	636	21	456	13.74	22.01
Hearing Handicapped	—	4,497	1,172	5,669	190	8	2,913	121	1,394	46	997	4.81	19.64
Visually Handicapped	—	1,614	416	2,030	68	3	1,050	43	496	16	354	13.18	61.29
Physically Handicapped	—	2,601	736	3,337	120	5	1,605	76	876	29	626	10.10	15.62
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	2,103	593	2,696	96	4	1,302	61	705	23	505	12.30	20.17
Homebound	—	2,854	690	3,544	112	5	1,922	71	820	27	587	6.58	—
Educable Mentally Handicapped	—	2,522	732	3,254	119	5	1,533	76	870	29	622	11.13	13.93
Emotionally Handicapped	3,012	3,173	938	4,111	152	6	1,906	97	1,115	37	798	9.36	9.96
Hearing Handicapped	—	8,305	2,581	10,886	419	18	4,819	267	3,067	101	2,195	4.26	2.99
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	10,474	3,285	13,759	533	22	6,037	340	3,904	129	2,794	3.51	2.27
Trainable Mentally Handicapped	5,787	4,271	1,272	5,543	207	9	2,552	132	1,512	50	1,081	7.12	7.11
Multiple Handicapped	10,478	2,162	528	2,690	86	3	1,449	55	627	21	449	8.73	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Miami Unified District No. 40

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 541	$ 237	$ 778	$ 59	$ —	$ 475	$ 3	$ 7	$ 51	$ 183	29.87	—
Learning Disabled	—	1,060	476	1,536	118	—	928	7	14	103	366	15.87	236.76
Educable Mentally Handicapped	—	1,143	511	1,654	126	—	1,002	7	15	111	393	14.57	286.57
Emotionally Handicapped	—	1,451	637	2,088	157	—	1,276	9	18	138	490	11.12	—
Hearing Handicapped	—	727	319	1,046	79	—	638	5	10	69	245	22.22	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	968	425	1,393	105	—	851	6	12	92	327	16.67	—
Trainable Mentally Handicapped	—	1,938	852	2,790	211	—	1,702	13	25	185	654	8.33	—
Multiple Handicapped	—	1,636	771	2,407	191	—	1,423	11	22	167	593	11.20	51.62
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	832	365	1,197	91	—	731	5	10	79	281	19.43	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	1,204	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	3,503	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	3,854	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Mingus Union High School District No. 4

Category	Tuition Out	Total Cost Per Pupil			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	—	—
Learning Disabled	—	1,492	547	2,039	85	—	1,307	260	100	—	287	17.87	16.44
Educable Mentally Handicapped	—	458	95	553	15	—	426	45	17	—	50	49.49	—
Emotionally Handicapped	—	725	150	875	23	—	675	71	27	—	79	31.25	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	4,329	4,821	9,150	753	—	2,692	2,297	884	—	2,524	35.40	1.00
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Murphy Elementary District No. 21

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 675	$ 267	$ 942	$ 67	$ 2	$ 503	$ 10	$ 105	$ 36	$ 219	40.05	114.42
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	2,138	783	2,921	195	6	1,638	31	305	106	640	10.69	200.42
Homebound	—	3,053	1,127	4,180	281	12	2,335	42	437	156	917	7.29	—
Educable Mentally Handicapped	5,283	2,751	987	3,738	246	8	2,119	39	386	134	806	8.04	—
Emotionally Handicapped	5,500	3,636	1,305	4,941	325	10	2,801	51	510	177	1,067	6.08	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	5,620	9,481	3,402	12,883	847	27	7,305	133	1,329	462	2,780	2.33	—
Multiple Handicapped	5,873	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Paradise Valley Unified District No. 69

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 385	$ 89	$ 474	$ 29	$ —	$ 322	$ 3	$ 34	$ 2	$ 84	50.57	303.43
Learning Disabled	—	2,203	634	2,837	204	1	1,757	24	242	17	592	12.46	11.91
Educable Mentally Handicapped	—	2,432	712	3,144	229	1	1,931	27	272	20	664	11.68	10.14
Emotionally Handicapped	—	2,195	645	2,840	207	1	1,742	25	246	18	601	13.00	11.13
Hearing Handicapped	—	1,547	442	1,989	142	1	1,236	17	169	12	412	17.46	17.46
Visually Handicapped	—	1,924	410	2,334	131	1	1,637	16	156	11	382	9.29	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Speech Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Learning Disabled	3,639	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	1,503	327	1,830	105	—	1,273	13	125	9	395	11.95	—
Educable Mentally Handicapped	4,095	3,193	911	4,104	293	1	2,552	35	348	25	850	8.46	8.46
Emotionally Handicapped	5,893	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	1,455	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	4,517	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	4,564	3,423	1,027	4,450	330	2	2,701	39	392	28	958	8.78	6.58
Multiple Handicapped	6,250	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Phoenix Union High School District No. 210

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 744	$ 228	$ 972	$ 31	$ 1	$ 515	$ 13	$ 198	$ 4	$ 210	34.48	—
Learning Disabled	—	1,926	626	2,552	84	3	1,298	36	544	11	576	14.47	96.85
Educable Mentally Handicapped	—	3,270	1,396	4,666	188	6	1,869	82	1,213	24	1,284	16.75	8.46
Emotionally Handicapped	—	1,927	627	2,554	84	3	1,298	36	545	11	577	14.46	96.56
Hearing Handicapped	—	2,536	788	3,324	106	3	1,745	46	685	14	725	10.29	326.94
Visually Handicapped	—	5,955	2,609	8,564	246	8	4,121	888	1,588	32	1,681	4.31	—
Physically Handicapped	—	3,834	2,008	5,842	270	9	1,820	117	1,744	35	1,847	200.00	3.96
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Speech Handicapped	—	516	157	673	21	1	358	10	137	2	144	49.58	—
Learning Disabled	—	1,857	676	2,533	91	3	1,179	39	587	12	622	18.37	32.06
Homebound	—	3,859	1,261	5,120	169	6	2,595	73	1,095	22	1,160	7.26	45.04
Educable Mentally Handicapped	5,083	2,571	1,058	3,629	118	4	1,690	231	763	15	808	11.74	38.28
Emotionally Handicapped	5,460	4,249	1,773	6,022	223	8	2,581	207	1,445	29	1,529	9.58	9.39
Hearing Handicapped	3,454	4,472	1,354	5,826	182	6	3,115	79	1,175	24	1,245	5.70	—
Visually Handicapped	—	19,148	9,250	28,398	1,243	42	9,870	539	8,035	161	8,508	5.88	1.00
Physically Handicapped	5,912	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	6,055	5,091	2,201	7,292	288	10	2,940	182	1,863	37	1,972	10.12	5.78
Multiple Handicapped	10,780	3,858	1,602	5,460	215	7	2,251	93	1,392	28	1,474	12.76	7.98

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Pima Unified District No. 6

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 293	$ 133	$ 426	$ 29	$ —	$ 264	$ 13	$ —	$ 36	$ 84	51.97	—
Learning Disabled	—	851	386	1,237	84	—	767	36	—	105	245	17.93	—
Educable Mentally Handicapped	—	1,686	766	2,452	167	—	1,519	72	—	208	486	9.05	—
Emotionally Handicapped	—	473	214	687	47	—	426	20	—	58	136	32.27	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	1,453	659	2,112	144	—	1,309	62	—	179	418	10.53	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	6,804	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	6,948	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Pinetop-Lakeside Unified District No. 32

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 443	$ 143	$ 586	$ 14	$ —	$ 429	$ 1	$ —	$ 45	$ 97	35.65	—
Learning Disabled	—	823	324	1,147	33	—	790	2	—	102	220	21.27	59.00
Educable Mentally Handicapped	—	785	253	1,038	25	—	760	1	—	79	173	20.14	—
Emotionally Handicapped	—	1,083	407	1,490	41	—	1,042	2	—	127	278	15.75	59.49
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	726	803	1,529	31	—	695	500	—	95	208	25.00	50.00
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	7,299	7,148	14,447	718	—	6,581	41	—	2,234	4,873	15.28	.75
SELF-CONTAINED													
Learning Disabled	—	1,357	558	1,915	56	—	1,301	3	—	174	381	13.19	29.40
Homebound	—	—	—	—	—	—	—	—	—	—	—	—	—
Educable Mentally Handicapped	—	1,721	685	2,406	69	—	1,652	4	—	214	467	10.20	27.25
Emotionally Handicapped	—	1,721	619	2,340	62	—	1,659	4	—	193	422	9.66	54.76
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	—	3,162	1,017	4,179	102	—	3,060	6	—	318	693	5.00	—
Multiple Handicapped	5,077	5,932	5,485	11,417	551	—	5,381	31	—	1,714	3,740	12.50	1.00

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Tempe Union High School District No. 213

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 628	$ 201	$ 829	$ 34	$ 6	$ 468	$ 23	$ 126	$ 3	$ 169	37.56	—
Learning Disabled	—	1,509	623	2,132	106	19	1,013	72	390	9	523	22.00	26.92
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	1,632	647	2,279	109	19	1,118	75	405	10	543	18.92	30.41
Hearing Handicapped	—	5,423	1,735	7,158	294	52	4,043	202	1,086	26	1,455	4.35	—
Visually Handicapped	—	3,507	1,122	4,629	190	33	2,614	130	703	17	942	6.73	—
Physically Handicapped	—	2,827	913	3,740	155	27	2,100	106	572	14	766	8.43	397.42
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	3,413	1,290	4,703	218	38	2,387	149	808	19	1,084	8.43	19.08
Homebound	—	4,474	1,719	6,193	291	51	3,107	199	1,076	26	1,443	6.58	13.17
Educable Mentally Handicapped	—	4,030	1,523	5,553	258	45	2,818	176	954	23	1,279	7.14	16.23
Emotionally Handicapped	—	3,622	1,481	5,103	251	44	2,443	171	928	22	1,244	9.01	11.71
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	4,332	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	5,412	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Tucson Unified District No. 1

Category	Tuition Out	Total Cost Per Pupil			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 884	$ 210	$ 1,094	$ 42	$ —	$ 632	$ 11	$ 210	$ 10	$ 189	31.71	93.04
Learning Disabled	—	1,852	399	2,251	82	—	1,371	21	399	18	360	12.62	868.83
Educable Mentally Handicapped	—	2,293	516	2,809	107	—	1,671	27	515	23	466	10.98	78.17
Emotionally Handicapped	—	1,064	227	1,291	47	—	790	12	227	10	205	21.76	—
Hearing Handicapped	—	9,872	2,664	12,536	550	—	6,659	139	2,663	121	2,404	4.04	3.46
Visually Handicapped	—	8,583	1,838	10,421	379	—	6,367	96	1,837	84	1,658	2.70	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	12,123	3,500	15,623	722	—	7,901	182	3,500	159	3,159	4.35	2.11
SELF-CONTAINED													
Speech Handicapped	—	1,024	287	1,311	59	—	679	15	286	13	259	45.12	28.03
Learning Disabled	—	3,553	948	4,501	196	—	2,409	49	948	43	856	10.85	10.11
Homebound	—	4,281	917	5,198	189	—	3,176	48	916	42	827	5.41	—
Educable Mentally Handicapped	—	3,810	925	4,735	191	—	2,694	48	925	42	835	7.78	17.18
Emotionally Handicapped	—	4,501	1,127	5,628	243	—	3,083	61	1,175	6	1,060	7.99	8.95
Hearing Handicapped	—	4,407	1,059	5,466	218	—	3,130	55	1,059	48	956	6.55	16.49
Visually Handicapped	—	8,620	1,966	10,586	406	—	6,249	103	1,965	90	1,773	3.00	16.00
Physically Handicapped	—	5,646	1,483	7,129	306	—	3,857	77	1,483	68	1,338	6.51	6.85
Trainable Mentally Handicapped	—	3,810	955	4,765	197	—	2,658	50	955	44	861	8.41	13.57
Multiple Handicapped	—	8,469	2,435	10,904	502	—	5,532	127	2,435	111	2,197	6.15	3.04

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Washington Elementary District No. 6

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 446	$ 81	$ 527	$ 13	$ —	$ 370	$ 8	$ 63	$ 1	$ 72	42.21	—
Learning Disabled	—	1,263	253	1,516	40	1	1,026	25	197	4	223	16.51	75.54
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	—	940	199	1,139	31	1	755	20	154	3	175	23.50	65.81
Hearing Handicapped	—	4,874	1,109	5,983	174	3	3,839	111	861	16	979	5.05	8.04
Visually Handicapped	—	3,242	592	3,834	93	2	2,688	59	461	9	522	5.81	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	4,092	2,408	575	2,983	90	2	1,871	58	447	8	507	11.10	12.91
Homebound	—	3,619	663	4,282	104	2	3,000	66	515	10	585	5.20	—
Educable Mentally Handicapped	—	2,880	696	3,576	109	2	2,230	70	541	10	614	9.46	10.32
Emotionally Handicapped	7,774	3,313	790	4,103	124	2	2,575	79	614	11	698	8.05	9.44
Hearing Handicapped	11,430	9,367	1,670	11,037	262	5	7,807	168	1,298	24	1,473	2.00	—
Visually Handicapped	2,302	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	4,985	1,324	6,309	208	4	3,748	133	1,029	19	1,168	6.69	4.23
Trainable Mentally Handicapped	—	4,088	988	5,076	155	3	3,165	99	768	14	872	6.68	7.24
Multiple Handicapped	6,350	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Window Rock Unified District No. 8

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$1,800	$ 887	$2,687	$ 199	$ 46	$1,437	$ 263	$ 164	$ 5	$ 573	13.67	—
Learning Disabled	—	1,985	1,290	3,275	288	67	1,458	383	239	7	833	17.74	20.03
Educable Mentally Handicapped	—	2,752	1,656	4,408	371	86	2,074	492	307	9	1,069	13.03	16.72
Emotionally Handicapped	—	2,481	1,224	3,705	274	63	1,981	363	226	6	792	9.92	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	3,689	1,815	5,504	406	94	2,947	539	336	9	1,173	6.67	—
Physically Handicapped	—	4,922	2,429	7,351	543	125	3,929	721	450	13	1,570	5.00	—
Multiple Handicapped	—	3,259	1,878	5,137	420	97	2,491	558	348	10	1,213	9.94	18.45
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	2,305	1,137	3,442	254	59	1,841	338	210	6	734	10.67	—
Educable Mentally Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Emotionally Handicapped	2,327	—	—	—	—	—	—	—	—	—	—	—	—
Hearing Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Trainable Mentally Handicapped	2,530	—	—	—	—	—	—	—	—	—	—	—	—
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—

*Total costs do not include Tuition Out costs.

SCHEDULE 1
DISTRICT COST PER PUPIL BY CATEGORY AND STAFF RATIO

Yuma Elementary District No. 1

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Student/Staff Ratio	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Teacher	Aide
RESOURCE													
Speech Handicapped	$ —	$ 390	$ 88	$ 478	$ 20	$ —	$ 310	$ 7	$ 60	$ 2	$ 79	46.84	—
Learning Disabled	—	1,020	249	1,269	57	—	792	20	171	7	222	21.12	77.47
Educable Mentally Handicapped	—	702	160	862	36	—	557	13	109	4	143	26.04	—
Emotionally Handicapped	—	799	180	979	41	—	634	14	124	5	161	22.87	—
Hearing Handicapped	—	522	119	641	27	—	413	9	82	3	107	35.12	—
Visually Handicapped	—	16,327	4,457	20,784	1,021	—	12,248	352	3,058	124	3,981	1.85	1.85
Physically Handicapped	—	3,828	1,098	4,926	251	—	2,824	87	753	30	981	9.72	6.14
Multiple Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
SELF-CONTAINED													
Learning Disabled	—	—	—	—	—	—	—	—	—	—	—	—	—
Homebound	—	3,993	904	4,897	207	—	3,165	72	621	25	807	4.58	—
Educable Mentally Handicapped	—	2,280	623	2,903	143	—	1,709	49	428	17	557	13.32	13.19
Emotionally Handicapped	—	5,760	1,649	7,409	378	—	4,250	130	1,132	46	1,473	6.42	4.11
Hearing Handicapped	—	14,394	4,394	18,788	1,006	—	10,373	347	3,015	122	3,925	3.79	1.25
Visually Handicapped	—	—	—	—	—	—	—	—	—	—	—	—	—
Physically Handicapped	—	1,283	293	1,576	67	—	1,015	23	201	8	262	14.29	—
Trainable Mentally Handicapped	—	4,879	1,386	6,265	318	—	3,609	110	952	39	1,237	5.02	2.98
Multiple Handicapped	4,600	6,299	1,807	8,106	414	—	4,645	143	1,240	50	1,614	5.93	3.72

*Total costs do not include Tuition Out costs.

SCHEDULE 2
COMPOSITE COST PER PUPIL BY CATEGORY
(Average Per Pupil Cost of All Sample Districts)

Category	Tuition Out	Total Cost Per Pupil*			Administration		Instruction		Instruction Support		Operations	Handicapped Enrollment	
		Compensation	Other	Total	Compensation	Other	Compensation	Other	Compensation	Other		Tuition Out	District
RESOURCE													
Speech Handicapped	$ —	$ 543	$ 141	$ 684	$ 28	$ 1	$ 408	$ 11	$ 107	$ 7	$ 122	—	7,467.363
Learning Disabled	—	1,677	481	2,158	95	4	1,256	37	326	18	422	—	9,769.784
Educable Mentally Handicapped	—	2,435	754	3,189	166	9	1,881	68	388	4[illegible]	634	—	494.462
Emotionally Handicapped	—	1,723	509	2,232	109	3	1,293	36	321	15	455	—	1,625.379
Hearing Handicapped	—	3,686	1,040	4,726	181	7	2,652	80	853	30	923	—	185.094
Visually Handicapped	—	4,057	1,148	5,205	178	9	3,084	178	795	30	931	—	116.249
Physically Handicapped	—	3,508	1,081	4,589	174	16	2,233	124	1,101	32	909	—	69.416
Trainable Mentally Handicapped	—	2,745	875	3,620	225	5	2,258	57	262	144	669	—	3.271
Multiple Handicapped	—	5,678	2,481	8,159	465	27	4,049	281	1,164	166	2,007	—	31.628
SELF-CONTAINED													
Speech Handicapped	—	963	271	1,234	55	—	640	14	268	12	245	—	410.537
Learning Disabled	4,505	2,627	739	3,366	137	4	1,865	65	625	29	641	13.208	1,947.895
Homebound	1,351	3,526	967	4,493	154	6	2,522	70	850	25	866	3.916	352.606
Educable Mentally Handicapped	3,053	2,908	890	3,798	152	5	2,053	109	703	35	741	20.069	1,539.347
Emotionally Handicapped	6,600	3,646	1,080	4,726	189	6	2,460	98	997	40	936	34.737	1,099.265
Hearing Handicapped	3,091	5,093	1,320	6,413	250	3	3,481	91	1,362	56	1,170	4.167	143.798
Visually Handicapped	2,302	9,430	2,526	11,956	470	4	6,528	136	2,432	95	2,291	.500	13.000
Physically Handicapped	5,348	6,163	1,710	7,873	309	5	4,136	137	1,718	61	1,507	20.555	64.146
Trainable Mentally Handicapped	4,605	4,362	1,510	5,872	246	8	2,883	123	1,233	48	1,331	97.457	780.442
Multiple Handicapped	6,340	7,131	2,172	9,303	451	8	4,686	162	1,994	121	1,881	68.291	165.539

*Total costs do not include Tuition Out costs.

SCHEDULE 3
AVERAGE ENROLLMENT PER INSTRUCTIONAL STAFF MEMBER

Category	Elementary		High School		Unified	
	Enrollment Per Teacher	Enrollment Per Aide	Enrollment Per Teacher	Enrollment Per Aide	Enrollment Per Teacher	Enrollment Per Aide
RESOURCE						
Speech Handicapped	46.78	312.35	35.21	--	39.89	197.60
Learning Disabled	15.54	45.36	15.10	66.35	13.45	51.17
Educable Mentally Handicapped	10.46	14.00	8.51	13.20	10.51	26.49
Emotionally Handicapped	18.06	47.21	15.04	73.87	13.63	18.59
Hearing Handicapped	6.48	13.50	8.65	379.88	6.27	10.33
Visually Handicapped	5.04	21.69	4.95	--	6.99	20.53
Physically Handicapped	10.06	7.64	11.47	13.78	10.34	8.73
Trainable Mentally Handicapped	6.69	6.69	--	--	9.09	--
Multiple Handicapped	10.53	10.53	11.77	3.26	6.32	4.72
SELF-CONTAINED						
Speech Handicapped	--	--	49.58	--	45.12	28.03
Learning Disabled	10.26	15.56	17.33	30.56	11.16	13.87
Homebound	5.13	--	7.20	37.07	6.52	--
Educable Mentally Handicapped	9.61	13.87	11.18	34.01	8.98	15.11
Emotionally Handicapped	7.77	9.52	9.53	9.53	8.69	10.52
Hearing Handicapped	2.71	2.25	5.70	--	5.97	9.95
Visually Handicapped	--	--	5.88	1.00	3.00	16.00
Physically Handicapped	6.87	4.44	--	--	5.38	4.59
Trainable Mentally Handicapped	7.46	6.77	10.03	5.81	5.70	6.53
Multiple Handicapped	6.21	3.63	12.76	7.98	6.31	3.26

SCHEDULE 4
COMPARISON OF COSTS BY HANDICAPPED CATEGORY OF GROUP B STUDENTS TO STATUTORY SUPPORT LEVEL

Category (Group B)	Cost Study Results		Statutory Support Level	
	Cost Per Pupil	Cost Index*	Dollars Per Pupil	Statutory** Weight
Hearing Handicapped				
Resource	$ 4,726	3.291	$ 3,320	2.312
Self-Contained	6,413	4.466	4,756	3.312
Visually Handicapped				
Resource	5,205	3.625	4,164	2.900
Self-Contained	11,956	8.326	5,600	3.900
Physically Handicapped				
Resource	4,589	3.196	866	0.603
Self-Contained	7,873	5.480	5,238	3.648
Trainable Mentally Handicapped				
Resource	3,620	2.521	2,932	2.042
Self-Contained	5,872	4.089	4,368	3.042
Multiple Handicapped				
Resource	8,159	5.682	1,094	0.762
Self-Contained	9,303	6.479	4,836	3.368

NOTE: There was one unified school district and the high school portion of another unified school district which were classified within the medium ADM range. All other sample districts were within the large ADM category. The Support Level Index Weight for all districts was based on the high ADM category to facilitate comparison for reporting purposes.

*Cost Index based on 1980-81 statutory per pupil support level ($1,435.94 = 1.0).

**Includes unit of 1.0 ($1,435.94) for all Group B self-contained students. This unit represents the regular education support levels for these students. By definition, these pupils do not receive regular instruction. The cost study reflects total costs for such pupils and the total support level is shown for comparative purposes. Additional federal funds are available and may have been used by districts to support any of the special education handicap categories. The support level shown on this schedule reflects only the State contribution.

PART 2

VOUCHER SCHOOL COST STUDY

I. VOUCHER SCHOOL SPECIAL EDUCATION FUNDING PROCEDURES

The amounts paid for voucher students has been set by the Arizona State Legislature in the Arizona Revised Statutes, Title 15, Section 1184.C for permanent voucher agencies and Arizona Revised Statues, Title 15, Section 1204.E for institutional voucher agencies which read:

> If approved, the voucher, in an amount not exceeding the sum of the following shall be paid directly to the private institution (or state institution) in a manner prescribed by the Superintendent of Public Instruction:

A. For Group A, the base level multiplied by two.
B. For Group B, the sum of the base for kindergarten through eight and the support level weight for the category, multiplied by the base level.
C. For both Group A and Group B, one hundred dollars for capital outlay costs and fifty dollars for transportation costs. (See Public School Cost Study for definitions of Group A and B categories.)

For fiscal year ending June 30, 1981, this translated into the following schedule for voucher payments:

Group A	$3021.88
Hearing Handicapped	4905.83
Multiple Handicapped	4986.24
Physical Handicapped	5388.31
Trainable Mentally Handicapped	4518.13
Visually Handicapped	5750.17

In addition to the state permanent voucher funds, private agencies may receive funds which may be used for educational purposes from any of the following sources:

A. Private placements
B. Donations
C. Federal projects (usually these funds are directed to Public Schools which in turn provide some educational services at the voucher schools)

In addition to the state institutional voucher funds, state agencies receive funds from the state general fund and federal sources, which did fund some of the educational costs reported in this study.

II. METHODOLOGY

Sample Selection

The sample was selected with the objective of having the largest possible representative sample given the time constraints and available manpower.

The resulting sample includes eight private and one state operated special education schools. This sample comprises approximately 70% of the total statewide special education permanent and institutional voucher enrollment for the fiscal year ended June 30, 1981. The sample schools and their handicapped enrollment are as follows:

Permanent		Institutional	
Private Schools	Enrollment	State Operated	Enrollment
ABC's Co-Ed School	23	Arizona School for	
Arizona Boys Ranch	56	the Deaf and Blind	484
Desert Willow Ranch	27		
Devereux Center	117		
Jay McCaffery School	31		
The New Foundation	22		
Prehab of Mesa, Inc.	51		
Valley of the Sun School	51		

Identification of Cost Centers

The major functions or services provided by the voucher funded agencies were identified as cost centers for purposes of this study. The functions used were as follows:

A. Special Education - Activities necessary to carry out a state-approved instruction program for handicapped students during the regular school year (9 months only). Summer programs were classified in the "non-educational" cost center. Special Education was further segregated into the following two functions:

1. Administration and Operations - Activities concerned with: a) the establishment and enforcement of agency policies related to management of the special education program; and b) the operation and maintenance of the agency's physical facilities dedicated to instruction as well as any overhead costs chargeable to special education. Generally, the types of costs included in this cost center would be similar to costs charged by public schools in USFR functions 100 and 400.

2. Instruction - Activities concerned with: a) teaching of special education students by certified teachers and aides or assistants; and b) providing technical, personal and logistical support to facilitate and enhance the instructional process. Generally, the types of costs included in this cost center could be similar to costs charged by public schools in USFR functions 200 and 300. Normally, support

activities dealing directly with specific teachers or students would be classified under this "Instruction" cost center, whereas support activities benefitting special education on an agency-wide basis would be classified under "Administration and Operations." When an agency provided services to more than one category of handicap children, the costs were allocated to the categories based on the ratios of full time employees for each handicap category.

B. Student Transportation - Activities involved in physically moving special education students from an off-campus residence to the school and back to the residence.

C. Non-educational - Includes all costs not charged to another cost center. The major expenses included would be residential, social services, summer school and any fund-raising activities.

D. Agency Administration - Activities concerned with the establishment and enforcement of policies related to the management of the agency as a whole and the operation and maintenance of the physical facilities. Any such costs directly chargeable to special education were charged to "Administration and Operations."

Allocation Methods

A. Total Costs - The total costs for special education were taken primarily from the clients' most recent financial statements. In some cases it was necessary to annualize the results if the statements did not contain a full 12 months. Where possible, the agency's auditor was contacted to determine if there were any significant adjustments to be made. The accounting records generally provided a good segregation of educational and residential costs. However, at some agencies it was necessary to deduct summer school from educational costs. If specific information regarding the three month summer period was not available the summer costs were assumed to be 25% (3/12ths) of the total. At one private agency it was necessary to remove costs of a vocational education program from the education column based on the ratios of special education students to vocational education students.

B. Salaries

Individual payroll records were analyzed and the actual salaries of special education teachers, aides and support persons were specifically identified. During this process, the full-time equivalents (FTE's) of all personnel were identified as special education, agency administration or "other" for subsequent use in allocating certain other costs.

The following unusual items were noted during the review of salaries:

1. Nurses - If a nurse was on duty during school hours, the salary was charged to Special Education. Other medical costs were charged to the non-educational cost center.

II. METHODOLOGY (Continued)

2. Social Services Personnel and Child Care Workers - Some personnel having these titles actually performed educational functions such as working as teacher aides and writing IEP's. A pro rata portion of their salaries was charged to special education.

3. Some support personnel were allocated to special education based on a percentage computed from time records maintained by the agency.

4. At some private agencies, all or part of some teachers' or aides' salaries were paid by federal funds through the local school districts. These personnel would still be required if the federal funds were eliminated and the salaries were included to accurately reflect the ongoing costs of the programs.

C. Employee Benefits

Fringe benefits and payroll taxes were distributed to the various cost centers in the same proportion as the corresponding salaries.

D. Professional Services

Professional Services were allocated in three ways as appropriate:

1. As direct charges depending on the nature of the service. For example, educational consultants were charged directly to special education.

2. Psychologists and, in some cases, other social services personnel were charged to special education based on a time estimate.

3. General administrative services were primarily allocated based on the proportion of FTE's charged to each cost center.

One private agency received a fixed charge for administration services from its parent organization. This charge was split evenly between the educational and residential functions. Based on a review of the FTE's and facilities used, this distribution was considered reasonable.

E. Supplies and Materials

Most supplies and materials were charged directly to the various cost centers based on usage. Some general supplies were allocated based on FTE's. The following items required special analysis:

1. Included in supplies and materials were food purchases. If special education staff ate meals as a fringe benefit, a portion of the costs were allocated to the special education cost center based on the percentage of meals served to total meals. The special education portion was very small; most food was charged to residential ("non-educational" cost center).

II. METHODOLOGY (Continued)

2. Where the instructional program included some vocational education classes, a portion of instructional supplies was allocated to "non-educational" based on the relative number of class periods and students.

F. Occupancy Costs

Many of the occupancy costs such as rent and utilities, were direct charges because separate buildings and meters were used. When allocations were necessary, square footage was the primary basis. If square footage was not available, FTE's were used.

G. Depreciation

Depreciation was distributed to the cost centers based on specific identification of the depreciable items or on square footage when necessary.

H. Other Expenses

This category includes expenses such as postage, travel, conference fees, dues and subscriptions and miscellaneous costs. These items were primarily direct charges to the cost centers, while remaining items were distributed based on FTE's.

I. Allocation of Agency Administration

The total expenses accumulated in the "Agency Administration" cost center were reallocated to the other cost centers based on the ratio of full-time equivalent personnel identified during the analysis of salaries.

III. SUMMARY OF RESULTS

The Voucher School Cost Study is capsulized by Schedule 2 which provides the per pupil cost by handicap category for each of the voucher schools examined. The Emotionally Handicapped category is the only category for which a sufficient sample was available to calculate a Weighted Average Cost. The weighted average cost for EH programs came to $3,508. The remaining categories were represented by only one agency or in the case of the Multiple Handicapped category, the services provided by the two agencies involved were considered significantly different and therefore a weighted average would not be reasonable.

The total educational costs for the sample voucher schools were approximately $6.6 million for 862 students. Of total costs, 14% were allocated from total agency administrative costs, while 86% were direct special education expenses.

The cost for each handicapped category is primarily a function of the student to instructional staff ratio. Included in the notes to each Statement of Education Cost Per Child is a summary of the ratio of teachers and aides to students to help explain some of the results. Private special education schools are required to maintain the following pupil-teacher ratios:

Educable Mentally Handicapped	Class size - 15
Trainable Mentally Handicapped	Class size - 10
Emotionally Handicapped	Class size - 10
Learning Disabled	Class size - 10
Physically Handicapped	Class size - 10
Multiple Handicapped	Class size - 8
Visually Handicapped	Class size - 8
Hearing Handicapped	Class size - 8

A full-time, trained educational aide will qualify to increase the above class size by two students. However, additional trained aides will not increase the allowable limit by any more than the initial two.

IV. SCHEDULES

Schedule 1

EDUCATION COST PER CHILD

General Comments - There is a Schedule 1 for each agency participating in the Voucher School Cost Study. This schedule is designed to give, in detail, the cost per pupil by category of handicap.

Source of Information:

Total Agency Costs - Amounts taken from agency financial statements. In the case of agencies participating in some federal programs additional costs were added as noted in the Notes to Statement of Education Cost Per Child.

Agency Administration - Costs taken from financial records by analysis. Refer to Methodology Section for an explanation of how these costs were determined.

Non-Educational - Costs taken from financial records by analysis. Refer to Methodology Section for an explanation of how these costs were determined.

Pre-School - Costs taken from financial records by analysis. Refer to Methodology Section for an explanation of how these costs were determined.

Pupil Transporation - Costs taken from financial records by analysis. Refer to Methodology Section for an explanation of how these costs were determined.

Special Education Costs - These costs were compiled using the methods and procedures as described in the Methodology Section of this report. The primary sources of information were agency financial statements, class lists and interviews with agency personnel.

Schedule 2

COSTS PER CHILD BY CATEGORY OF HANDICAP

General Comments - Schedule 2 is designed to provide a detailed breakdown of education costs per child. Per child costs in this schedule are broken down to "Administration and Other" and "Instruction." These breakdowns are further broken down to "Compensation" and "Other." Each agency is reported under the categories of handicap served.

A weighted average cost per child for the Emotionally Handicapped category was calculated separately at $3,508. Weighted average costs per child were not calculated for any other category separately for reasons explained on Schedule 2.

Source of Information:

Total Cost Per Pupil - Obtained from Schedule 1 for each voucher school.

IV. SCHEDULES (Continued)

Instruction Costs - Costs of instruction similar to those coded to function 200 and 300 at public schools. Refer to Methodology Section for an explanation of how these costs were separated.

Administration and Other Costs - All other costs of instruction similar to those coded to functions 100 and 400 at public schools. Refer to Methodology Section for an explanation of how these instruction costs were separated.

Compensation - Per pupil costs include salaries and benefits. The per pupil costs were calculated by dividing the total compensation by the enrollment.

Other - Per pupil costs include all costs except for compensation. The per pupil costs were calculated by dividing the total other costs by the enrollment.

SCHEDULE 1
EDUCATION COST PER CHILD
Arizona Baptist Childrens Coed School
Fiscal Year Ending June 30, 1981

	Special Education Costs			Student Transportation	Non-Educational	Agency Administration	Total Agency
	Total	Administrative and Operations	Instruction EH				
Compensation	$ 59,435	$ 4,392	$ 55,043	$	$ 661,432	$ 81,396	$ 802,263
Professional Services	1,050	1,050			6,461	12,068	19,579
Supplies and Materials	1,232	187	1,045		68,658	13,917	83,807
Occupancy	2,480	2,480			42,839	24,932	70,251
Depreciation	332	332			18,884	6,256	25,472
Other	396	396			41,666	8,619	50,681
TOTAL	$ 64,925	$ 8,837	$ 56,088	$ -0-	$ 839,940	$ 147,188	$1,052,053
Allocation of Agency Administration	11,421	11,421			135,767	(147,188)	
Total Costs	$ 76,346	$ 20,258	$ 56,088		$ 975,707	$ -0-	
Enrollment	22.55	22.55	22.55				
Cost per Pupil	$ 3,385	$ 898	$ 2,487				

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The accompanying notes are an integral part of this statement.

ARIZONA BAPTIST CHILDRENS COED SCHOOL

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education is provided to school-age clients. Certified teachers conduct education classes for Seriously Emotionally Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
EH	11.28		8.23

C. Instruction salaries include salaries for two half-time federally funded aides.

D. Data for this statement was compiled without audit from financial statements prepared by the agency.

SCHEDULE I
EDUCATION COST PER CHILD
Arizona Boys Ranch
Fiscal Year Ending June 30, 1981

	Special Education Costs			Student Transportation	Non-Educational	Agency Administration	Total Agency
	Total	Administrative and Operations	Instruction EH				
Compensation	$ 103,473	$ 14,678	$ 88,795	$	$ 583,632	$ 111,403	$ 798,508
Professional Services					3,973	20,567	24,540
Supplies and Materials	7,108		7,108		173,273	54,280	234,661
Occupancy	16,013	16,013			163,601	4,305	183,919
Depreciation	8,480	8,480			80,197	2,823	91,500
Other	964	964			26,557	37,410	64,931
TOTAL	$ 136,038	$ 40,135	$ 95,903	$ -0-	$1,031,233	$ 230,788	$1,398,059
Allocation of Agency Administration	31,988	31,988			198,800	(230,788)	
Total Costs	$ 168,026	$ 72,123	$ 95,903		$1,230,033	$ -0-	
Enrollment	56.33	56.33	56.33				
Cost per Pupil	$ 2,983	$ 1,280	$ 1,703				

The accompanying notes are an integral part of this statement.

ARIZONA BOYS RANCH

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education and Pre-Vocational Education are provided to school-age clients. Certified teachers conduct classes for Seriously Emotionally Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
EH	9.39		28.74

C. Instruction salaries include salaries for two part-time federally funded aides accounting for 1.50 FTE. The cost of these aides is not reflected on the agency's accounts and therefore had to be added in.

D. Data for this statement was compiled without audit from ledgers prepared by the agency's accountant.

SCHEDULE 1
EDUCATION COST PER CHILD
Arizona School for the Deaf and Blind
Fiscal Year Ending June 30, 1981

	Special Education Costs					Student Transportation	Pre-School	Non-Educational	Agency Administration	Total Agency
		Administration and	Instruction							
	Total	Operations	VH	HH	MH**					
Compensation	$4,069,317	$ 924,189	$ 616,117	$2,192,286	$ 336,725		$ 221,521	$1,438,329	$ 575,844	$6,305,011
Professional Services	9,976	9,976					1,327	162,664	78,739	252,706
Supplies and Materials	52,014	52,014					2,830	227,080	133,319	415,243
Occupancy	100,955	100,955					44	4,281	324,139	429,419
Equipment								298,977		298,977
Other	42,493	42,493					1,404	49,180	8,463	101,540
TOTAL	$4,274,755	$1,129,627	$ 616,117	$2,192,286	$ 336,725		$ 227,126	$2,180,511	$1,120,504	$7,802,896
Allocation of Agency Administration	679,585	679,585					40,338	400,581	(1,120,504)	
Total Costs	$4,954,340	$1,809,212	$ 616,117	$2,192,286	$ 336,725		$ 267,464	$2,581,092	$ --0--	
Enrollment	483.6	483.6	73.7	383.7	26.2					
Cost per Pupil	$ 10,245*	$ 3,741	$ 8,360	$ 5,714	$ 12,852					

*The Total Cost Per Pupil reflects the average for all students without regard to type of handicapping condition. Total Cost Per Pupil for Administration and Operations plus Instruction by handicap category are as follows: $12,070 for Visually Handicapped, $8,927 for Hearing Handicapped, and $24,407 for Multiple Handicapped.

**For the purposes of this study, the MH column represents only those students participating in the ADTEC (Arizona Diagnostic, Treatment and Education Center) program. Approximately 10 additional students have been identified for Voucher purposes in the VH and HH categories as MH students. However, it was not practical to identify the incremental costs due to the additional handicapping conditions for these students. Consequently, the VH and HH costs per child represent the average cost per child including MH children.

The accompanying notes are an integral part of this statement.

ARIZONA SCHOOL FOR THE DEAF AND BLIND

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education as well as Vocational Training is provided to school-age clients. Certified teachers conduct education classes for Hearing, Visually Impaired and Multiple Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
HH	4.59		23.40
VH	2.95		24.57
MH	2.62		2.91

C. Equipment represents the acquisition cost of equipment during the year. The above agency is a governmental unit and consequently does not depreciate the equipment on its financial statements.

D. Student transportation is funded separately by the Arizona Legislature outside of the instruction program. Consequently, transportation costs were not reviewed for the purposes of this study.

E. Expenditures reported include expenditures from federal programs which are accounted for separately in the agency's accounting system.

F. Data for this statement was compiled without audit from financial statements prepared by the agency.

SCHEDULE 1
EDUCATION COST PER CHILD
Desert Willow
Fiscal Year Ending June 30, 1981

	Special Education Costs			Student Transportation	Non-Educational	Agency Administration	Total Agency
	Total	Administrative and Operations	Instruction EH				
Compensation	$ 34,035	$	$ 34,035	$	$ 265,636	$ 66,860	$ 366,531
Professional Services	2,711	2,205	506		17,358		20,069
Supplies and Materials	3,189	571	2,618		71,245		74,434
Occupancy	23,555	23,555			140,865		164,420
Depreciation					4,499		4,499
Other	1,083	1,083			37,604		38,687
TOTAL	$ 64,573	$ 27,414	$ 37,159	$ -0-	$ 537,207	$ 66,860	$ 668,640
Allocation of Agency Administration	8,023	8,023			58,837	$ (66,860)	
Total Costs	$ 72,596	$ 35,437	$ 37,159		$ 596,044	$ -0-	
Enrollment	27	27	27				
Cost per Pupil	$ 2,689	$ 1,313	$ 1,376				

The accompanying notes are an integral part of this statement.

DESERT WILLOW

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education is provided to school-age clients. Certified teachers conduct education classes for Seriously Emotionally Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
EH	9.19		-0-

C. Data for this statement was compiled without audit from financial statement prepared by the agency.

SCHEDULE 1
EDUCATION COST PER CHILD
Devereux
Fiscal Year Ending June 30, 1981

	Special Education Costs					Student Transportation	Non-Educational	Agency Administration	Total Agency
		Administration	Instruction						
	Total	and Operations	EH	LD	MH (Autistic)				
Compensation	$ 402,538	$ 79,093	$ 168,595	$ 86,241	$ 68,609	$ 19,696	$ 562,264	$ 73,474	$1,057,972
Professional Services	62,477	39,833	11,254	5,910	5,480		60,499		122,976
Supplies and Materials	16,472	5,216	5,594	2,938	2,724	17,459	19,406		53,337
Occupancy	63,696	63,696					88,567	4,145	156,408
Depreciation	19,767	19,767				12,248	32,914		64,929
Other	10,028	8,806	607	319	296	23,732	82,158		115,918
TOTAL	$ 574,978	$ 216,411	$ 186,050	$ 95,408	$ 77,109	$ 73,135	$ 845,808	$ 77,619	$1,571,540
Allocation of Agency Administration	34,041	34,041					43,578	(77,619)	
Total Costs	$ 609,019	$ 250,452	$ 186,050	$ 95,408	$ 77,109	$ 73,135	$ 889,386	$ -0-	
Enrollment	117.0	117.0	75.6	25.7	15.7	66.0			
Cost per Pupil	$ 5,205*	$ 2,141	$ 2,461	$ 3,712	$ 4,911	$ 1,108			

*The Total Cost Per Pupil reflects the average for all students without regard to type of handicapping condition. Total Cost Per Pupil for Administration and Operations plus Instruction by handicap category are as follows: $4,107 for Educable Handicapped, $6,256 for Learning Disabled, and $8,772 for Multiple Handicapped (Autistic).

The accompanying notes are an integral part of this statement.

DEVEREUX

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education is provided to school-age clients. Certified teachers conduct education classes for Seriously Emotionally Handicapped, Seriously Learning Disabled, and Multiple Handicapped (Autistic) children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
EH/LD*	10.13		10.34
MH (Autistic)	5.23		4.36

*EH and LD have been combined for purposes of computing staff ratios.

C. Data for this statement was compiled without audit from financial statements prepared by the agency. The agency's financial statements covered only a 10-month period of the fiscal year. Estimates were necessary to arrive at yearly totals.

SCHEDULE 1
EDUCATION COST PER CHILD
Jay McCaffery
Fiscal Year Ending June 30, 1981

	Special Education Costs			Student Transportation	Non-Educational	Agency Administration	Total Agency
	Total	Administrative and Operations	Instruction EH				
Compensation	$ 68,145	$	$ 68,145	$	$ 294,005	$ 103,773	$ 465,923
Professional Services					5,563	3,905	9,468
Supplies and Materials	3,258		3,258		56,854	5,028	65,140
Occupancy	12,230	12,230			63,773	11,357	87,360
Depreciation	2,086	2,086			10,876	1,937	14,899
Other	234	10	224		18,107	14,268	32,609
TOTAL	$ 85,953	$ 14,326	$ 71,627	$ -0-	$ 449,178	$ 140,268	$ 675,399
Allocation of Agency Administration	20,269	20,269			119,999	(140,268)	
Total Costs	$ 106,222	$ 34,595	$ 71,627		$ 569,177	$ -0-	
Enrollment	30.8	30.8	30.8				
Cost per Pupil	$ 3,449	$ 1,123	$ 2,326				

The accompanying notes are an integral part of this statement.

JAY McCAFFERY

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education is provided to school-age clients. Certified teachers conduct education classes for Seriously Emotionally Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
EH	9.13		22.40

C. Instruction salaries include salaries for one half-time federally funded teacher.

D. Data for this statement was compiled without audit from financial statements prepared by the agency.

SCHEDULE 1
EDUCATION COST PER CHILD
New Foundation
Fiscal Year Ending June 30, 1981

	Special Education Costs			Student Transportation	Non-Educational	Agency Administration	Total Agency
	Total	Administrative and Operations	Instruction EH				
Compensation	$ 64,481	$	$ 64,481	$	$ 234,587	$ 61,195	$ 360,263
Professional Services	905	44	861		12,675		13,580
Supplies and Materials	1,591	835	756		26,158		27,749
Occupancy	10,944	10,944			47,240		58,184
Depreciation					900		900
Other	5,404	5,404			24,981		30,385
TOTAL	$ 83,325	$ 17,227	$ 66,098	$ -0-	$ 346,541	$ 61,195	$ 491,061
Allocation of Agency Administration	15,727	15,727			45,468	(61,195)	
Total Costs	$ 99,052	$ 32,954	$ 66,098		$ 392,009	$ -0-	
Enrollment	22.4	22.4	22.4				
Cost per Pupil	$ 4,422	$ 1,471	$ 2,951				

The accompanying notes are an integral part of this statement.

NEW FOUNDATION

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education is provided to school-age clients. Certified teachers conduct education classes for Seriously Emotionally Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
EH	11.2		6.29

C. Instruction salaries include salaries for two federally funded aides.

D. Data for this statement was compiled without audit from financial statements prepared by the agency.

SCHEDULE 1
EDUCATION COST PER CHILD
Prehab of Mesa
Fiscal Year Ending June 30, 1981

	Special Education Costs			Student Transportation	Non-Educational	Agency Administration	Total Agency
	Total	Administrative and Operations	Instruction EH				
Compensation	$ 110,728	$ 18,518	$ 92,210	$	$ 740,247	$ 107,377	$ 958,352
Professional Services	10,732	10,732			12,984	6,062	29,778
Supplies and Materials	11,482	3,989	7,493		90,893	3,384	105,759
Occupancy	13,648	13,648			80,233	14,621	108,502
Depreciation	996	996			2,524		3,520
Other	3,383	3,383			172,210	17,755	193,348
TOTAL	$ 150,969	$ 51,266	$ 99,703	$ –0–	$1,099,091	$ 149,199	$1,399,259
Allocation of Agency Administration	18,740	18,740			130,459	(149,199)	
Total Costs	$ 169,709	$ 70,006	$ 99,703		$1,229,550	$ –0–	
Enrollment	51.0	51.0	51.0				
Cost per Pupil	$ 3,328	$ 1,373	$ 1,955				

The accompanying notes are an integral part of this statement.

PREHAB OF MESA

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education and Pre-Vocational Education are provided to school-age clients. Certified teachers conduct education classes for Seriously Emotionally Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
EH	11.31		25.50

C. Instruction salaries include salaries for two full-time federally funded aides.

D. Data for this statement was compiled without audit from financial ledgers maintained by the agency.

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SCHEDULE 1
EDUCATION COST PER CHILD
Valley of the Sun
Fiscal Year Ending June 30, 1981

	Special Education Costs			Student Transportation	Non-Educational	Agency Administration	Total Agency
	Total	Administrative and Operations	Instruction TMH				
Compensation	$ 246,911	$ 9,505	$ 237,406	$	$1,169,082	$ 225,658	$1,641,651
Professional Services	6,454	4,486	1,968		76,311	15,287	98,052
Supplies and Materials	5,935	4,170	1,765		213,469	16,097	235,501
Occupancy	15,105	15,105			125,823	73,799	214,727
Depreciation	6,186	6,186			21,276	8,784	35,246
Other	4,930	4,930			44,438	17,642	67,010
TOTAL	$ 285,521	$ 44,382	$ 241,139	$ -0-	$1,649,399	$ 357,267	$2,292,187
Allocation of Agency Administration	60,318	60,318			296,949	(357,267)	
Total Costs	$ 345,839	$ 104,700	$ 241,139		$1,946,348	$ -0-	
Enrollment	51.1	51.1	51.1				
Cost per Pupil	$ 6,768	$ 2,049	$ 4,719				

The accompanying notes are an integral part of this statement.

VALLEY OF THE SUN

Notes to Statement of Education Cost Per Child

A. Educational Services Provided:

Special Education and Pre-Vocational Education are provided to school-age clients. Certified teachers conduct education classes for Trainable Mentally Handicapped children.

B.

	Student-to-Teacher Ratio	and	Student-to-Aide Ratio
TMH	9.50		3.67

C. Data for this statement was compiled without audit from financial statements prepared by the agency.

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SCHEDULE 2
COSTS PER CHILD BY CATEGORY OF HANDICAP

Agency	Administration and Other		Instruction		Total
	Compensation	Other	Compensation	Other	
EMOTIONALLY HANDICAPPED					
Arizona Baptist Childrens Coed School	$ 475	$ 423	$ 2,441	$ 46	$ 3,385
Arizona Boys Ranch	535	745	1,577	126	2,983
Desert Willow	297	1,016	1,260	116	2,689
Devereux	732	914	2,230	231	4,107
Jay McCaffery	487	636	2,213	113	3,449
New Foundation	702	769	2,879	72	4,422
Prehab of Mesa	628	745	1,808	147	3,328
LEARNING DISABLED					
Devereux	1,131	1,413	3,355	357	6,256
VISUALLY HANDICAPPED					
Arizona School for the Deaf and Blind	2,611	1,099	8,360	--	12,070
HEARING HANDICAPPED					
Arizona School for the Deaf and Blind	2,262	951	5,714	--	8,927
MULTIPLE HANDICAPPED					
Arizona School for the Deaf and Blind	8,133	3,422	12,852	--	24,407
Devereux (Autistic)	1,716	2,145	4,370	541	8,772
TRAINABLE MENTALLY HANDICAPPED					
Valley of the Sun	932	1,117	4,646	73	6,768

NOTE: The Weighted Average for the Emotionally Handicapped category is as follows: Administration and Other = $584 for "Compensation", $780 for "Other"; Instruction = $2,000 for "Compensation", $144 for "Other". Total Weighted Average Cost is $3,508. The only other category lending itself to the calculation of a weighted average is Multiple Handicapped; however, because the types of students being served at the two agencies were considered significantly different it was not felt a weighted average would be reasonable and consequently none was calculated.